

Statement of Financing

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A1	Pre	E-B	4801	Undelivered Orders - Unpaid	Category A. Direct
1A1	Pre	E-B	4802	Undelivered Orders - Paid	Category A. Direct
1A1	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Category A. Direct
1A1	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Category A. Direct
1A1	Pre	E-B	4901	Expended Authority - Unpaid	Category A. Direct
1A1	Pre	E	4902	Expended Authority - Paid	Category A. Direct
1A1	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Category A. Direct
1A1	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Category A. Direct
1A2	Pre	E-B	4801	Undelivered Orders - Unpaid	Category B. Direct
1A2	Pre	E-B	4802	Undelivered Orders - Paid	Category B. Direct
1A2	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Category B. Direct
1A2	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Category B. Direct
1A2	Pre	E-B	4901	Expended Authority - Unpaid	Category B. Direct
1A2	Pre	E	4902	Expended Authority - Paid	Category B. Direct
1A2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Category B. Direct
1A2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Category B. Direct
1A3	Pre	E-B	4801	Undelivered Orders - Unpaid	Direct not subject to apportionment
1A3	Pre	E-B	4802	Undelivered Orders - Paid	Direct not subject to apportionment
1A3	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Direct not subject to apportionment
1A3	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Direct not subject to apportionment
1A3	Pre	E-B	4901	Expended Authority - Unpaid	Direct not subject to apportionment
1A3	Pre	E	4902	Expended Authority - Paid	Direct not subject to apportionment
1A3	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Direct not subject to apportionment
1A3	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Direct not subject to apportionment
1A4	Pre	E-B	4801	Undelivered Orders - Unpaid	Reimbursable
1A4	Pre	E-B	4802	Undelivered Orders - Paid	Reimbursable
1A4	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Reimbursable
1A4	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Reimbursable
1A4	Pre	E-B	4901	Expended Authority - Unpaid	Reimbursable
1A4	Pre	E	4902	Expended Authority - Paid	Reimbursable
1A4	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Reimbursable
1A4	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Reimbursable

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1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1B1a	Pre	E	4261	Actual Collection of Fees	
1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1B1a	Pre	E	4264	Actual Collection of Rent	
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal	
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1B1a	Pre	E	4273	Interest Collected from Treasury	
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1B1a	Pre	E	4277	Other Actual Collections - Federal	
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1B1b	Pre	E-B	4283	Interest Receivable from Treasury	
1B1b	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	
1B1b	Pre	E-B	4285	Receivable from Liquidating Fund	
1B1b	Pre	E-B	4286	Receivable from the Financing Fund	
1B1b	Pre	E-B	4287	Other Federal Receivables	
1B2	Pre	E-B	4220	Unfilled Customer Orders	W/Advance. Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B2	Pre	E-B	4220	Unfilled Customer Orders	No Advance. Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B3	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
1B3	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	
1B4	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
1B4	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	

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Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
1C	Pre	E	5600	Donated Revenue	Other than cash
1C	Pre	E	5609	Contra Revenue for Donations	Other than cash
1D	Pre	E	5780	Imputed Financing Sources	
1E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	
1E	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	
1F	Pre	E-B	1310	Accounts Receivable	Non-Govt. (Increases)/Decreases. Portion associated with non-govt exchange revenue
1F	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Non-Govt. (Increases)/Decreases. Portion associated with non-govt exchange revenue
1F	Pre	E-B	1340	Interest Receivable	Non-Govt. (Increases)/Decreases
1F	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Non-Govt. (Increases)/Decreases
1F	Pre	E	5900	Other Revenue	Portion associated with exchange revenue. Non-budgetary
1G	Pre	E	5900	Other Revenue	Portion associated with non-exchange revenue. Non-budgetary
1H	Pre	E	5790	Other Financing Sources	
1I			CALC	1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F + 1G + 1H	
2A	Pre	E-B	4801	Undelivered Orders - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	
2A	Pre	E-B	4802	Undelivered Orders - Paid	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	

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Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
2B1	Pre	E-B	1711	Land and Land Rights	
2B1	Pre	E-B	1712	Improvements to Land	
2B1	Pre	E-B	1720	Construction in Progress	
2B1	Pre	E-B	1730	Buildings, Improvements, and Renovations	
2B1	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	
2B1	Pre	E-B	1740	Other Structures and Facilities	
2B1	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	
2B1	Pre	E-B	1750	Equipment	
2B1	Pre	E-B	1759	Accumulated Depreciation on Equipment	
2B1	Pre	E-B	1810	Assets Under Capital Lease	
2B1	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	
2B1	Pre	E-B	1820	Leasehold Improvements	
2B1	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements	
2B1	Pre	E-B	1830	Information Technology Software	
2B1	Pre	E-B	1839	Accumulated Amortization on Information Technology Software	
2B1	Pre	E-B	1840	Other Natural Resources	
2B1	Pre	E-B	1849	Allowance for Depletion	
2B1	Pre	E-B	1890	Other General Property, Plant, and Equipment	
2B1	Pre	E	6100	Operating/Program Expenses	Depreciation
2B1	Pre	E	6100	Operating/Program Expenses	Depletion
2B1	Pre	E	6100	Operating/Program Expenses	Amortization of general property, plant & equipment
2B1	Pre	E	7210	Losses on Disposition of Assets	Related to general property, plant & equipment
2B2	Pre	E-B	1350	Loans Receivable	Liquidating fund only
2B3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2B3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2B3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2B3	Pre	E-B	1521	Inventory Held for Sale	
2B3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2B3	Pre	E-B	1523	Inventory Held for Repair	
2B3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2B3	Pre	E-B	1560	Commodities, Net	
2B3	Pre	E-B	1570	Stockpile Materials	
2B3	Pre	E-B	1590	Other Related Property, Net	

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2B4	Pre	E-B	1610	Securities (At Par)	Non-Govt
2B4	Pre	E-B	1690	Other Investments	Non-Govt
2B4	Pre	E	7210	Losses on Disposition of Assets	Non-Govt. Related to investments & securities
2C	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indef - Perm	
2C	Pre	E-B	2220	Accrued Unfunded Liabilities	If net decrease
2C	Pre	E-B	2610	Retirement Plans	If net decrease
2C	Pre	E-B	2620	Insurance Plans	If net decrease
2C	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease
2C	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to FY 1991
2C	Pre	E-B	2920	Contingent Liabilities	If net decrease
2C	Pre	E-B	2990	Other Liabilities	If net decrease
2C	Pre	E-B	2995	Accrued Cleanup Cost	If net decrease
2D				Other	
2E				CALC (+or- 2A) + (+or-2B1) + (- 2B2) + (- 2B3) + (- 2C) + (+ or - 2D)	
3A	Pre	E	6100	Operating/Program Expenses	Depreciation.
3A	Pre	E	6100	Operating/Program Expenses	Amortization of general property, plant & equipment
3A	Pre	E	6100	Operating/Program Expenses	Depletion
3B	Pre	E	6100	Operating/Program Expenses	Bad debt. Related to uncollectible non-credit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7210	Losses on Disposition of Assets	
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
3F				CALC +3A + 3B + (+ or - 3C) + 3D + (+ or - 3E)	

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4	Pre	E-B	1920	Unrequisitioned Authorized Appropriations	Increases. Related to other than credit reform
4	Pre	E-B	2220	Accrued Unfunded Liabilities	If net increase
4	Pre	E-B	2610	Retirement Plans	If net increase
4	Pre	E-B	2620	Insurance Plans	If net increase
4	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4	Pre	E-B	2940	Capital Lease Liability	If net increases. Related to payment made prior to FY 1991
4	Pre	E-B	2920	Contingent Liabilities	If net increase
4	Pre	E-B	2990	Other Liabilities	If net increase
4	Pre	E-B	2995	Accrued Cleanup Cost	If net increase
4	Pre	E	6100	Operating/Program Expenses	Upward subsidy re-estimates on credit reform loans
5		CALC	1I + 2E + 3F + 4		Should equal net cost *

*The IRC is working with FASAB to resolve issues related to Reimbursable and other available budget authority related to unearned revenue.